



Order Filed on December 11, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**Caption in Compliance with D.N.J. LBR 9004-2(c)**

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Bunce D. Atkinson*

IN RE:

BRIAN W. MEAD,

Debtor.

CASE NO. 21-17470 MBK

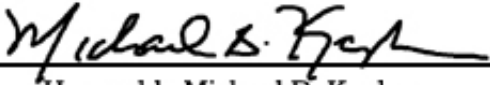
Hearing Date: December 7, 2023, 10:00 a.m.

Judge: Honorable Michael B. Kaplan U.S.B.J

**ORDER MODIFYING AND CLARIFYING INTERNAL REVENUE SERVICE  
PROOF OF CLAIM NO. 2-3**

The relief set forth on the following pages, numbered two (2) is hereby **ORDERED**.

**DATED: December 11, 2023**

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

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Debtor: Brian W. Mead

Case No.: CASE NO. 21-17470 MBK

Caption of Order: Order Modifying and Clarifying Internal Revenue Service Claim 2-3

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**THIS MATTER** having been opened to the Court by The Kelly Firm, P.C. , attorneys for the Trustee, Bunce D. Atkinson, Esq., Andrew J. Kelly, Esq., appearing, and notice having been provided to the United States of America, Department of Treasury, IRS, Eamonn O'Hagan, Deputy U.S. Attorney appearing; Karina Pia Lucid, Esq., attorney for the Debtor Brian W. Mead, the Debtor, and interested parties as set forth on the Certification of Service, and the Court having considered the pleadings filed herein, and for good cause shown,

It is **ORDERED** as follows:

1. The Proof of Claim No. 2-3 filed by the Department of Treasury, Internal Revenue Service consisting of a secured claim of \$2,070,249.70, an unsecured priority claim for \$6,093.79, and a general unsecured claim of \$441.00 for penalties is modified as set forth below.

2. As a result of the Notices of Federal Tax Lien filed by the Internal Revenue Service in Ridgefield, Connecticut on February 11, 2018 and February 18, 2018 totaling \$2,070,249.70, the Internal Revenue Service has a secured claim on the Debtor's real property located at 8 Beaver Brook Road, Ridgefield, Connecticut.

3. The Internal Revenue Service does not have a secured claim as a result of the Notices of Federal Tax Lien filed in Ridgefield, Connecticut on the proceeds of sales of the real properties sold by the Trustee located at 6 East 17<sup>th</sup> Street, Beach Haven, New Jersey ("Beach Haven"), 108 Locustberry Lane, Unit 105, Jupiter Florida ("Locustberry"), 135 Seagrape Drive, Unit 204, Jupiter Florida ("Seagrape"), and 127 Hale Street, White Plains, N.Y. ("127 Hale"). The \$2,070,249.70 secured claim of the IRS shall be treated as an unsecured claim (either

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Debtor: Brian W. Mead

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Caption of Order: Order Modifying and Clarifying Internal Revenue Service Claim 2-3

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priority claim or general unsecured claim as the Court may in the future determine) when the Trustee makes distribution to creditors from the proceeds of sale.

4. The Internal Revenue Service does not have a secured claim on 116 Hale Street, White Plains, N.Y., (“116 Hale”). Upon sale of 116 Hale by the Trustee, the Internal Revenue Service shall not have a lien on the proceeds of sale. The Internal Revenue Service shall be treated as an unsecured claimant (either priority claimant or general unsecured claimant as the Court may in the future determine) relating to any such proceeds.